

110TH CONGRESS
2D SESSION

S. 3246

To amend the Internal Revenue Code of 1986 to allow the Secretary of the Treasury to set the standard mileage rate for use of a passenger automobile for purposes of the charitable contributions deduction.

IN THE SENATE OF THE UNITED STATES

JULY 10 (legislative day, JULY 9), 2008

Mr. CARDIN (for himself, Ms. SNOWE, and Ms. MIKULSKI) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow the Secretary of the Treasury to set the standard mileage rate for use of a passenger automobile for purposes of the charitable contributions deduction.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Fair Deal for Volun-
5 teers Act of 2008”.

1 **SEC. 2. DETERMINATION OF STANDARD MILEAGE RATE**
2 **FOR CHARITABLE CONTRIBUTIONS DEDUC-**
3 **TION.**

4 (a) IN GENERAL.—Subsection (i) of section 170 of
5 the Internal Revenue Code of 1986 (relating to standard
6 mileage rate for use of passenger automobile) is amended
7 to read as follows:

8 “(i) STANDARD MILEAGE RATE FOR USE OF PAS-
9 Senger Automobile.—For purposes of computing the
10 deduction under this section for use of a passenger auto-
11 mobile, the standard mileage rate shall be the rate deter-
12 mined by the Secretary.”.

13 (b) EFFECTIVE DATE.—The amendment made by
14 this section shall apply to miles traveled after the date
15 of the enactment of this Act.

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